

Kebijakan pajak atas penghasilan dari transaksi obligasi tinjauan berdasarkan asas keadilan dan kepastian hukum

Desral Rosya, author

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Abstrak

Obligation Transaction Income Tax Policy Justice and Legal Certainty Principle Review A progressive obligation market expansion in Indonesia has made Government released Governmental Regulation Number 6 Year 2002 representing a law execution regulation. However, there have been still many issues not yet regulated resulting in confusion among taxpayers.

Income accepted or taken from obligation transactions is one of incomes on a global taxation base. Thus, its is fair that income accepted or taken from obligation transactions combined with another incomes and taxable with a progressive rate. The main problem of this thesis is how should an obligation transaction income tax be regulated to make all economic ability additions accepted or taken from obligation transaction fairly taxable.

This thesis is a descriptive analytic in type and data collection techniques used are (1) literature research including on various taxation regulations and another related documents and (2) field research using interviews with such related parties as tax administrator, tax consultant, and capital market administrator. Also, author has sent 10 (ten) questionnaires to taxpayers.

Taxation policy of year 2002 has been inconsistent with Income Tax Law in cases of (1) deduction in final income tax (Pajak Penghasilan/PPH) on transaction value imposed only on transactions tradable and reportable to the stock exchange, has been inconsistent with global taxation and regulated no all transactions taking place in both primary market and secondary market, and guaranteed no a justice principle in tax imposition as well, (2) existence of tax exemption to certain taxpayers illustrating a chance for the taxpayers to conduct tax evasion, and (3) inexistence of premium income tax accepted or taken by taxpayers from obligation transactions.

Therefore, it is suggested to make a comprehensive and consistent policy consistent with the one obeyed by Income Tax Law by taking the following tax imposition principles into consideration: (1) tax imposition, at the time of realization and implementation of global taxation, on all economic ability additions accepted or taken by taxpayers from obligation transactions, (2) equality in taxation treatment without differentiating type, source of party accepting income from those obligation transaction, and (3) reference of regulation concerning taxation on premium income accepted or taken by taxpayer from obligation transactions.

xv + 145 + 5 tables + 2 pictures + 2 graphs + 3 appendices Bibliography: 40 books + 7 law and regulation + 5 journals/papers